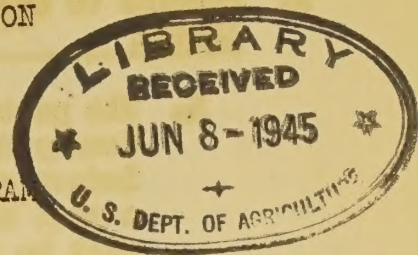


Issued August 8, 1940

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION-----
1940 AGRICULTURAL CONSERVATION PROGRAM

Instructions to State Accountants Relative
to the Maintenance of Accounting Records
in the State Agricultural Conservation
Offices for Recording Transactions in Con-
nection with Payments Made under the 1940
Agricultural Conservation Program.

PART IA. GENERAL

1. All transactions in connection with payments to producers made from Allotments 0650 from Appropriation "Conservation and Use of Agricultural Land Resources" shall be recorded on the following forms.
2. A separate Allotment Ledger account shall be maintained on Standard Form 1015a headed as per Sample Form attached.
3. A County Record of Payments and Deductions shall be maintained for each county on Standard Form 1016a, headed as per Sample Form attached, to which will be posted the amount and reference of each document pertaining to payments made. In the States where Range Payments will be made apart from Farm Payments, separate County Records of Payments and Deductions shall be maintained for the Range Payments, and the Farm Payments.
4. Subsidiary Registers of Encumbrances for General Accounting Office Suspensions shall be maintained for each county, to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.
5. Since Standard Form 1016a is a short form, it will be necessary to post direct settlements, Schedules of Collections, Schedules of Canceled Checks, and other documents that apply to payments made or collections received, to the "Amount" column, which will register in the "Audited Vouchers" column of the collated Allotment Ledger, and to reserve the first money column on the Allotment Ledger for registering Deductions for association expense, which will be posted to the fourth position of the "Item" column on Form 1016a.

B. POSTING TO COUNTY RECORD OF PAYMENTS AND DEDUCTIONS AND ALLOTMENT LEDGER

1. The postings shall be accomplished by machine operation to the County Record of Payments and Deductions and to the Allotment Ledger simultaneously by superimposing the Form 1016a with a carbon on Form 1015a. Form 1016a will be front fed; Form 1015a will be rolled into the machine. It is not necessary to remove the County Record when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a Schedule of Disbursements (Form ACP-22, the posting media) and supporting vouchers (Forms ACP-117) covering payments to producers, the State Accountant shall post by voucher to the County Record of Payments and Deductions for Farm Payments or Range payments, whichever is applicable, and the collated Allotment Ledger. In the "Symbol" column, post the number of applications covered by a voucher; in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the county code number; in the second position of the "Item" column, the bureau schedule number; in the fourth position of the "Item" column, (hereafter called the "Deductions" column) the amount of deductions for association expense; and in the "Amount" column, the "Net Amount Due."
2. (a) Entries to the County Record of Payments and Deductions and Allotment Ledgers from documents other than vouchers appearing on Schedules of Disbursements and amounts suspended therefrom, (Forms 117A), shall be identified by inserting in the third position in the "Item" column the form number of the document, and in the "Voucher" column, the bureau number of the document.
3. General Accounting Office suspensions shall be posted from Forms 117A, Preaudit Difference Statements. Enter in the "Symbol" column the number of applications suspended in contra. The total deductions and the net payment suspended from a voucher shall be entered on the collated County Record and Allotment Ledger as a contra entry to the "Deductions" and "Amount" columns, respectively, using as reference the date suspensions are posted, and the bureau number of the voucher from which suspension was made. Shift the carriage to the "Encumbrances Authorized" column of the Allotment Ledger and enter the amount of resubmittable suspensions for a voucher.
4. When vouchers covering resubmission of items previously suspended are posted, the amount to be liquidated, indicated by the State Accountant in the left-hand column of the Schedule of Disbursements, shall be posted to the "Encumbrances Liquidated" column.

C. POSTINGS TO SUBSIDIARY REGISTER OF ENCUMBRANCES FOR G. A. O.
SUSPENSIONS

1. Subsidiary Registers of Encumbrances shall be maintained for each county to which will be posted resubmittable General Accounting Office suspensions of applications. (Partial suspensions and disallowances are not resubmittable.) The file number shall be the State and County Code number. As "Description," in the heading of this form, shall be entered "General Accounting Office Suspensions." On the line provided for "Unit" shall be shown the name of the State and county. Immediately below shall be shown the appropriation number. On the right-hand side of the form in the spaces provided shall be shown the State, County, and Allotment Code numbers.
2. Under "Date" shall be the year for the items to be entered, and the date of posting shall be shown in the "Date" column. In the "Description" column shall be posted from the Freeaudit Difference Statement the voucher number from which the item was suspended and the serial number of the suspended application. In the "Encumbrances Authorized" column shall be entered the amount of the suspended item and a like amount shall be added to the "Balance Encumbrances Authorized" column. When liquidating an encumbrance for a suspended item, the dates and description shall be entered from a copy of Freeaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. The amount of encumbrance previously authorized for this application shall be entered in the "Encumbrances Liquidated" column. The "Balance Encumbrances Authorized" shall be reduced accordingly.
3. Total liquidation for one resubmittal voucher (as entered on Subsidiary Register of Encumbrances) shall be entered on the Accountant's copy of the Schedule of Disbursements.

D. BALANCING

When each day's posting is completed, the Allotment Ledger will reflect, in the "Deductions" column and the "Audited Vouchers" column, the entries as made to the several "County Records of Payments and Deductions" superimposed on the Allotment Ledger. The difference between the "Previous Balance" on the Allotment Ledger at the beginning of the posting date and the current "Unencumbered Balance of Allotment" must be in agreement with the total of the Schedules of Disbursements less suspensions, collections, liquidations, allotments and other contra entries posted for the day, plus authorized encumbrances and the totals of any payment documents other than Schedules of Disbursements (of Direct Settlements).

2. The total of the "Balance Encumbrances Authorized" columns of the Subsidiary Registers of Encumbrances for G. A. O. Suspensions for all counties shall equal the difference between the "Encumbrances Liquidated" and the "Encumbrances Authorized" columns of the Allotment Ledger.

PART II

A. GENERAL

Form NCR-434 will be used for the determination of the rate of deduction for county association expenses under the 1940 Agricultural Conservation Program.

B. PREPARATION OF DATA BY STATE ACCOUNTANT FOR FORM NCR-434

Upon receipt of a request from the Application for Payment Section for data to be used in determining the rate of deduction for administrative expenses of a county association, the State Accountant shall prepare in duplicate and shall certify a schedule to be prepared as follows:

1. The schedule shall be entitled "Data From State Accountant For Form NCR-434."
2. The schedule shall have three columns with the following headings:
 - (a) County Name and Code Number
 - (b) 1939 County Association Deductable Expenses
 - (c) Adjusted Amount of Deductions Made for 1939 Expenses
3. Enter in column (a) the name and code of the county for which data are being furnished.
4. From the County Records of Association Expense Payments under Appropriations 1292226(21)-0659 and 1202226(21)-0659, enter in column (b) the amount of 1939 association expenses which shall be determined as follows:

From the total of the county association expenses applicable to the 1939 ACP, (column 4 of the county records under both appropriations) deduct the total of the collections shown in column 9 of the county records under both appropriations.

5. From the County Record of Payments and Deductions under Appropriation 1202215(21).031-0653, enter in column (c) the total of the "Deductions" column (which will include Form NCR-334, or Form NCR-334A, adjustments posted to the "Deductions" column) for the county listed on the same line in column (a).

6. The State accountant shall certify the data entered on the schedule as being correct on the date on which it is signed by him.
7. Forward the original of the schedule to the Application for Payment Section and retain the duplicate copy in a pending file until all Forms NCR-434 to which it relates have been received.

C. POSTING DATA FROM FORM NCR-434

As each Form NCR-434 is received, the State Accountant shall check such form to his file copy of the schedule headed "Data From State Accountant For Form NCR-434."

In no case shall the State Accountant post from a Form NCR-434 involving discrepancies until clearance has been received from the Application for Payment Section.

After all checking has been completed, the State Accountant shall post as follows:

1. From Form NCR-434 post only to the 1940 Program County Record of Payments and Deductions the items which affect the deductions and credits for a county association as follows: (Do not post to Allotment Ledger.)
 - (a) If there is an entry in Item 14 of Form NCR-434, post the amount in red to the column headed "Deductions."
 - (b) If there is an entry in Item 16 of Form NCR-434 post the amount in black to the column headed "Deductions."
 - (c) If there is an entry in Item 17 of Form NCR-434, post the amount in black to the column headed "Deductions."
 - (d) On the same posting lines for the above entries, enter in the "Item" column in the first position "434" and enter in the second position the date of certification by the Chairman of the State Committee.
2. Post only to the County Record of Payments and Deductions for the 1939 Agricultural Conservation Program the following: (Do not post to Allotment Ledger.)
 - (a) In the "Item" column enter "434" and the date of certification by the Chairman of the State Committee.
 - (b) If there is an entry in Item 14 of Form NCR-434, post the amount in black to the column headed "Deductions."
 - (c) If there is an entry in Item 16 of Form NCR-434, post the amount in red to the column headed "Deductions."

DATA FROM STATE ACCOUNTANT FOR FORM NCR-434

County Name and Code Number	1939 County Association Deductable Expenses	Adjusted Amount of Deductions Made for 1939 Expenses
(a)	(b)	(c)

Date

Certified Correct

State Accountant

PART III

A. REPORTS

Effective immediately, the following reports shall be forwarded to the North Central Division, Washington, D. C., at such times and in such manner as described below:

1. Semi-Weekly Reports

- (a) A semi-weekly report of cumulative net payments shall be submitted for all Programs conducted by your State.
- (b) This report shall be submitted as of the close of business of each Monday and Thursday throughout the year in the same manner as heretofore.

2. Form NCR-236, "Cumulative Allotment Ledger Totals for Week/Month Ended _____, 19 ____"

- (a) Form NCR-236 shall be submitted weekly and monthly.
- (b) The compilation of the weekly NCR-236 shall include all allotment ledger transactions for all active allotments made to the State office under the existing appropriations through Wednesday of each week and shall be mailed in duplicate at the close of business on Wednesday night. The monthly report shall be mailed in duplicate no later than the second business day following the close of each month. (Accounts which have been closed by balances being withdrawn should not be reported).
- (c) The notation "Same as previous week" or similar notations shall not be used in the compilation of NCR-236. All cumulative allotment ledger totals shall be reported.

3. Monthly Statements of Allotment Transactions

A Monthly Statement of Allotment Transactions shall be submitted in triplicate for all accounts that are officially maintained in the State office.

4. Cumulative Summary by Counties of the County Record of Payments and Encumbrances (1936 Program)

A cumulative summary by counties of the County Record of Payments and Encumbrances shall be submitted in duplicate semi-annually for the periods ended June 30 and December 31 of each year.

5. Cumulative Summary by Counties of the County Record of Expenditures and Deductions (1937 Program)

A cumulative summary by counties of the County Record of Expenditures and Deductions shall be submitted in duplicate semi-annually for the periods ended June 30, and December 31 of each year.

6. Cumulative Summary by Counties of the County Records of Payments and Deductions.

- (a) Cumulative summaries by counties of the County Record of Payments and Deductions of the Farm Program payments and Range Program payments for the 1938 Agricultural Conservation Program shall be submitted in duplicate at the end of each month. After the month ended September 30, 1940, this summary may be submitted semi-annually for the periods ended December 31, and June 30 of each year.
- (b) Cumulative summaries by counties of the County Record of Payments and Deductions of the Farm Program payments and Range Program payments for the 1939 Agricultural Conservation Program shall be submitted in duplicate at the end of each month.
- (c) Cumulative summaries by counties of the County Record of Payments and Deductions of the Farm Program Payments and Range Program Payments (where such payments were made apart from Farm Payments) for the 1940 Agricultural Conservation Program shall be submitted in duplicate at the end of each month.
- (d) A cumulative summary by counties of the County Record of Payments and Deductions for the 1937 Sugar Program shall be submitted in duplicate semi-annually for the periods ended June 30, and December 31 of each year.
- (e) A cumulative summary by counties of the County Record of Payments and Deductions for the 1938 Sugar Program shall be submitted in duplicate semi-annually for the periods ended June 30, and December 31, of each year.
- (f) A cumulative summary by counties of the County Record of Payments and Deductions for the 1939 Sugar Program shall be submitted in duplicate at the end of each month.
- (g) A cumulative summary by counties of the County Record of Payments and Deductions for the 1940 Sugar Program shall be submitted in duplicate at the end of each month.

- (h) A cumulative summary by counties of the County Record of Payments and Deductions for the 1937 Cotton Price Adjustment Program shall be submitted in duplicate semi-annually for the periods ended June 30, and December 31, of each year.

7. Cumulative Summary by Counties of the County Records of Payments.

- (a) A cumulative summary by counties of the County Record of Payments for each Commodity under the 1939 Price Adjustment Program shall be submitted in duplicate at the end of each month.
- (b) A cumulative summary by counties of the County Record of Payments for each Commodity under the 1940 Parity Payment Program shall be submitted in duplicate at the end of each month.

8. Cumulative Summary by Counties of the County Record of Crop Insurance Premium Advances.

A cumulative summary by counties of the County Record of Crop Insurance Premium Advances shall be submitted in duplicate at the end of each month. If there has been no change from the previous report submitted, only a notation to that effect will be necessary in memorandum form.

9. Cumulative Summary by Counties of the County Record of Reimbursement for 1940 Crop Insurance Premium Advances.

A cumulative summary by counties of the County Record of Reimbursement for 1940 Crop Insurance Premium Advances shall be submitted in duplicate at the end of each month.

10. Cumulative Summary by Counties of the County Record of Deductions for Grants of Aid.

A cumulative summary by counties of the County Record of Deductions for Grants of Aid shall be submitted in duplicate at the end of each month.

11. Cumulative Summary by Counties of Collections Received from the Commodity Credit Corporation.

A cumulative summary by counties of collections received from the Commodity Credit Corporation shall be submitted in duplicate at the end of each month.

12. Form No. AAA-348 - Statement of Administrative Expenses
Under Allotment _____.

Form No. AAA-348, Statement of Administrative Expenses Under Allotment _____, showing the cumulative total of obligations by objective classifications for each active allotment, shall be submitted in original only at the end of each month.

13. Cumulative Summary by Counties of the County Record of
Association Expense Payments.

A cumulative summary by counties of the County Record of Association Expense Payments showing a break-down by appropriation and by distribution of expenses, shall be submitted in duplicate at the end of each month.

14. Statements of Reconciliation with Regional Disbursing Offices

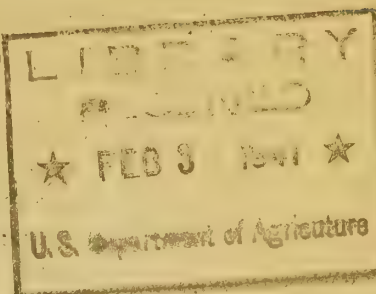
When Monthly Summary Statements of Disbursements (Form 1065) and Monthly Summaries of Collections (Form 1045) have been received from the Regional Disbursing Office and reconciliations made with the Allotment Ledger accounts officially maintained in your office, statements of such reconciliations shall be prepared in duplicate and forwarded immediately.

B. GENERAL

1. The original copy of the last sheet of all reports submitted to Washington shall be certified by the State Chairman and the State Accountant.
2. All monthly reports shall be submitted to Washington no later than the second business day following the close of each month, and shall include all transactions through the close of business of each month.
3. Prior to forwarding reports to Washington, verification as to their accuracy shall be made. In the instances of Allotment Ledger transactions, the total of the minus columns plus the "Unencumbered Balance of Allotments" column should be equal to the total of the plus columns. In the instances of cumulative summaries of Payments by Counties, the total payments for all counties within the State should be equal to the Audited Vouchers plus Direct Settlements minus Reimbursable Collections of the Allotment Ledgers for the 1936 and 1937 Programs; and in the case of 1938, 1939, and 1940 Programs, the total payments of all the counties within the States should be equal to the total of the "Audited Vouchers" column for the appropriate Allotment Ledger account.

Issued November 28, 1940.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION



1940 SUGAR PROGRAM

Instructions to State Accountants Relative
to the Maintenance of Accounting Records
in the State Agricultural Conservation
Offices for Recording Transactions in Con-
nection with Payments Made under the 1940
Sugar Program.

PART I

A. GENERAL

1. All transactions in connection with payments to producers made from Allotments from Appropriation "121/22205(21).3 - Administration of Sugar Act of 1937, Department of Agriculture, 1941 - 1942 (AAA)(Payments to Producers)" shall be recorded on the following forms.
2. A separate Allotment Ledger account shall be maintained on Standard Form 1015a headed as per Sample Form attached.
3. A County Record of Payments and Deductions shall be maintained for each county on Standard Form 1016a, headed as per Sample Form attached, to which will be posted the amount and reference of each document pertaining to payments made.
4. Subsidiary Registers of Encumbrances for General Accounting Office Suspensions shall be maintained for each county, to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.
5. Since Standard Form 1016a is a short form, it will be necessary to post direct settlements, Schedules of Collections, Schedules of Canceled Checks, and other documents that apply to payments made or collections received; to the "Amount" column, which will register in the "Audited Vouchers" column of the collated Allotment Ledger, and to reserve the first money column on the Allotment Ledger for registering Deductions for association expense, which will be posted to the fourth position of the "Item" column on Form 1016a.

B. POSTING TO COUNTY RECORD OF PAYMENTS AND DEDUCTIONS AND ALLOTMENT LEDGER.

1. The postings shall be accomplished by machine operation to the County Record of Payments and Deductions and to the Allotment Ledger simultaneously by superimposing the Form 1016a with a carbon on Form 1015a. Form 1016a will be front fed; Form 1015a will be rolled into the machine. It is not necessary to remove the County Record when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a Schedule of Disbursements (Form S-3 Revised, the posting media) and supporting vouchers (Forms S-2 Revised) covering payments to producers, the State Accountant shall post by voucher to the County Record of Payments and Deductions, and the collated Allotment Ledger. In the "Symbol" column, post the number of applications covered by a voucher; in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the county code number; in the second position of the "Item" column, the bureau schedule number; in the fourth position of the "Item" column (hereafter called the "Deductions" column) the amount of deductions for association expense; and in the "Amount" column, the "Net Amount Due."
2. (a) Entries to the County Record of Payments and Deductions and Allotment Ledgers from documents other than vouchers appearing on Schedules of Disbursements and amounts suspended therefrom, (Forms 117A), shall be identified by inserting in the third position in the "Item" column the form number of the document, and in the "Voucher" column, the bureau number of the document.
3. General Accounting Office suspensions shall be posted from Forms 117A, Preaudit Difference Statements. Enter in the "Symbol" column the number of applications suspended in contra. The total deductions and the net payment suspended from a voucher shall be entered on the collated County Record and Allotment Ledger as a contra entry to the "Deductions" and "Amount" columns, respectively, using as reference the date suspensions are posted, and the bureau number of the voucher from which suspension was made. Shift the carriage to the "Encumbrances Authorized" column of the Allotment Ledger and enter the amount of resubmittable suspensions for a voucher.
4. When vouchers covering resubmission of items previously suspended are posted, the amount to be liquidated, indicated by the State Accountant in the left-hand column of the Schedule of Disbursements, shall be posted to the "Encumbrances Liquidated" column.

C. POSTINGS TO SUBSIDIARY REGISTER OF ENCUMBRANCES FOR G. A. O.
SUSPENSIONS

1. Subsidiary Registers of Encumbrances shall be maintained for each county to which will be posted resubmittable General Accounting Office suspensions of applications. (Partial suspensions and disallowances are not resubmittable.) The file number shall be the State and County Code number. As "Description", in the heading of this form, shall be entered "General Accounting Office Suspensions." On the line provided for "Unit" shall be shown the name of the State and county. Immediately below shall be shown the appropriation number. On the right-hand side of the form in the spaces provided shall be shown the State, County, and Allotment Code numbers.
2. Under "Date" shall be the year for the items to be entered, and the date of posting shall be shown in the "Date" column. In the "Description" column shall be posted from the Preaudit Difference Statement the voucher number from which the item was suspended and the serial number of the suspended application. In the "Encumbrances Authorized" column shall be entered the amount of the suspended item and a like amount shall be added to the "Balance Encumbrances Authorized" column. When liquidating an encumbrance for a suspended item, the dates and description shall be entered from a copy of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. The amount of encumbrance previously authorized for this application shall be entered in the "Encumbrances Liquidated" column. The "Balance Encumbrances Authorized" shall be reduced accordingly.
3. Total liquidation for one resubmittal voucher (as entered on Subsidiary Register of Encumbrances) shall be entered on the Accountant's copy of the Schedule of Disbursements.

D. BALANCING

When each day's posting is completed, the Allotment Ledger will reflect, in the "Deductions" column and the "Audited Vouchers" column, the entries as made to the several "County Records of Payments and Deductions" superimposed on the Allotment Ledger. The difference between the "Previous Balance" on the Allotment Ledger at the beginning of the posting date and the current "Unencumbered Balance of Allotment" must be in agreement with the total of the Schedules of Disbursements less suspensions, collections, liquidations, allotments and other contra entries posted for the day, plus authorized encumbrances and the totals of any payment documents other than Schedules of Disbursements (of Direct Settlements).

2. The total of the "Balance Encumbrances Authorized" columns of the Subsidiary Registers of Encumbrances for G.A.O. Suspensions for all counties shall equal the difference between the "Encumbrances Liquidated" and the "Encumbrances Authorized" columns of the Allotment Ledger.

Sheet No. _____

Standard Form No. 1016a

[illegible]

Reduced Sample of Form
Collated with Allotment
Ledger

4th Position in "Item"
column (headed "Deductions"
collated with "Deductions"
column on Allotment Ledger.

"Amount" column collated
with "Audited Vouchers"
column, and

"Symbol," "Date," "Voucher No." columns collated with "Symbol," "Date," and "Reference No." columns, respectively.

[illegible]

Machine Form - All spacing must be exact

Standard Form No. 1015a

Sheet No.

Symbol: (Appropriation & Title)

(State Name & Code)

Previous Balance	Symbol	Date	Ref. No.	Description	Deductions (Non-Add)	Audited Vouchers	Encumbrances Liquidated Authorized	Allot- ments	Unencum- bered Balance of Allot- ment
				(Reduced Sample)					

Machine Form - All spacing must be exact.

PART II

A. GENERAL

Form SB-411A will be used for the determination of the rate of deduction for county association expenses under the 1940 Sugar Beet Program.

B. PREPARATION OF DATA BY STATE ACCOUNTANT FOR FORM SB-411A

Upon receipt of a request from the Application for Payment Section for data to be used in determining the rate of deduction for administrative expenses of a county association in connection with the 1940 Sugar Beet Program, the State Accountant shall prepare in duplicate and shall certify a schedule to be prepared as follows:

1. The schedule shall be entitled "Data from State Accountant for Form SB-411A."
2. The schedule shall consist of three columns with the following headings:
 - (a) County Name and Code Number.
 - (b) 1939 Sugar Program Association Expenses.
 - (c) Amount of Deductions Made for 1939 Expenses.
3. Enter in column (a) the name and code of the county for which data are being furnished.
4. From the County Records of Association Expense Payments under appropriations 1292226(21) - 0659 and 1202226(21) - 0659, enter in column (b) the amount of 1939 Association Expenses applicable to the 1939 Sugar Beet Program.
5. From the County Record of Payments and Deductions under the 1939 Sugar Beet Program, enter in column (c) the total of the "Deductions" column for the county listed on the same line in column (a).
6. The State Accountant shall certify the data entered on the schedule as being correct on the date on which it is signed by him.

7. Forward the original of the schedule to the Application for Payment Section and retain the duplicate copy in a pending file until all Forms SB-411A to which it relates have been received.

C. POSTING DATA FROM FORM SB-411A

As each Form SB-411A is received, the State Accountant shall check such form to his file copy of the schedule entitled "Data From State Accountant For Form SB-411A." After all checking has been completed, the State Accountant shall post as follows:

1. From Form SB-411A post only to the 1940 Sugar Program County Record of Payments and Deductions the items which affect the deductions and credits for a county association as follows:
(Do not post to the Allotment Ledger.)
 - (a) If there is an entry in Item 5 of Form SB-411A, post the amount in red to the column entitled "Deductions."
 - (b) If there is an entry in Item 6 of Form SB-411A, post the amount in black to the column entitled "Deductions."
 - (c) On the same posting lines for the above entries, enter in the "Item" column in the first position "411A" and enter in the second position the date of certification by the Chairman of the State Committee.
2. Post only to the County Record of Payments and Deductions for the 1939 Sugar Beet Program as follows: (Do not post to the Allotment Ledger.)
 - (a) If there is an entry in Item 5 of Form SB-411A, post the amount in black to the column entitled "Deductions."
 - (b) If there is an entry in Item 6 of Form SB-411A, post the amount in red to the column entitled "Deductions."
 - (c) In the "Item" column enter "411A" and the date of certification by the Chairman of the State Committee.

DATA FROM STATE ACCOUNTANT FOR FORM SB-411A

County Name and Code Number	1939 Sugar Program Association Expenses	Amount of Deductions Made for 1939 Expenses
(a)	(b)	(c)

Date _____

Certified Correct

State Accountant

DATA FROM STATE ACCOUNTS FOR FISCAL YEAR 1914-15

Amount of
Debit to
State for
1914-15

(a)

1914
State Treasury
Department

(b)

County and
City
Code Number

(c)

Official Count

Date

State Department